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**CALIFORNIA
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OF
EDUCATION**

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MANAGEMENT BULLETIN NO. 00-02

Date: April 7, 2000

To: County and District Superintendents
County and District Chief Business Officers
Charter School Administrators

From: Susie Lange, Deputy Superintendent
Finance, Technology, and Administration Branch

Subject: **Statewide 1998-99 Average Salaries and Expenditure Percentages
for the School Accountability Report Card**

Background

Education Code Section 41409 requires the Superintendent of Public Instruction to annually furnish school districts with the following statewide averages grouped by size and type of district:

- (1) beginning, mid-range, and highest salary paid to teachers;
- (2) salary of school-site principals;
- (3) salary of district superintendents;
- (4) percentage of expenditures allocated to salaries of teachers, as defined in object of expenditure classification 1100 of the *California School Accounting Manual* (<http://www.cde.ca.gov/sfsdiv/sacs/manchg.htm>); and
- (5) percentage of expenditures allocated to salaries of administrative personnel, as defined in object of expenditure classifications 1200, 1300, 1700, 1800, and 2200 of the *California School Accounting Manual*.

Pursuant to *Education Code* Section 41409.3, school districts with more than one school are required to annually prepare a School Accountability Report Card (SARC). This SARC shall include the statewide average salaries of teachers and administrators for the appropriate size and type of district, as well as the corresponding salary and expenditure information for the school district.

Districts That Have Issued Their 1999-00 SARC

For those districts that have already issued their 1999-00 SARC, it is not necessary to issue another. However, districts that have not issued their SARC for the 1999-00 school year, or that plan to issue one early in the 2000-01 school year, should use the data included in this Management Bulletin.

Required Comparison Data

The required 1998-99 statewide salary and expenditure percentage averages are presented on pages 5 through 7 of this bulletin.

While school districts maintaining a single school are required to prepare a SARC, they are not required to prepare comparative salary information. However, all other districts should select the appropriate data sheet and compare their 1998-99 average salary and expenditure information to the corresponding 1998-99 statewide averages.

Optional Comparison Data

Additional comparative information is on pages 8 through 10. This optional information is for the purpose of enabling school districts to present the accountability report in a more detailed and perhaps more meaningful manner. While the optional comparison information may not be substituted for the required salary and expenditure averages, it may be used (in whole or in part) to supplement those averages as deemed appropriate by each district.

Salaries Actually Paid

Average salary data are based on salaries actually paid to teachers. Therefore, for comparison purposes, districts should use only data based on salaries actually paid to their teachers. This requires that districts compare what they paid their beginning teachers with the statewide averages. If districts did not employ new teachers during the 1998-99 fiscal year, they may wish to review their salary schedules and determine what salary they would have paid a beginning teacher. For mid-range teacher salaries, districts should select a teacher with ten years of experience and a bachelor's degree plus 60 semester units. For comparison purposes, if districts do not have teachers with these exact qualifications, they may wish to select a paid salary that approximates these qualifications. For the highest teachers' salary, districts should select the highest paid teacher in the district. If no teacher has reached the highest step on the salary schedule, the amount will be less than the highest salary offered.

Calculation of Salary Averages

All statewide salary averages were derived from information collected on Form J-90, Salary and Benefits Schedule for the Certificated Bargaining Unit. The averages reflect only those salaries in school districts which submitted Forms J-90 (897 out of a total of 1,096 responded). A weighted methodology was used to determine average paid salaries. For example, if one district employed five beginning teachers while another district employed one, equal significance was not given to both districts, but rather the district which employed five teachers was given five times the relative value as compared to the district which employed one teacher. This weighting was applied to all paid salaries to determine the averages.

School Site Principal's and District Superintendent's Salary

The annualized salaries reported for school site principals and district superintendents were collected from section IV of the J-90 Form. It should be noted that the district superintendent's salary does not include associate, assistant, or deputy superintendents, but only the district superintendent.

In some instances, a school district may have an employee who works either as a superintendent and principal, or as a principal and teacher. For these individuals, it may be difficult to establish a separate salary for each portion of their job. In such cases, the district may wish to estimate a full-time equivalent salary on the relative valuation of responsibilities in each capacity. For example:

Assume a half-time superintendent/half-time principal is earning \$70,000 per year. The district could simply report the superintendent and the principal both at \$70,000 ($\$70,000 \times 2 \times 50\%$), but this would not reflect the relative valuation of each position. More accurately, the district may choose to attach a higher valuation to the superintendent function. The superintendent's responsibilities could be estimated, for instance, to account for 60 percent of the total value. If this were the case, a full-time superintendent's salary would be valued at \$84,000 ($\$70,000 \times 2 \times 60\%$) and a full-time principal's salary at \$56,000 ($\$70,000 \times 2 \times 40\%$).

Daily Rates of Pay

The daily rate of pay for the average teacher was determined by using average salaries and days of service derived from the Form J-90. The average school-site principal's daily rate of pay was determined by dividing the salary by 213 days of service, and the average superintendent's daily rate of pay was determined by dividing the salary by 227 days of service. The days of service attributed to school-site principals and superintendents are the average of all districts reporting on the Form J-90.

Calculation of Expenditure Averages

All data used to calculate the statewide average expenditure percentages allocated for teacher and administrator salaries are derived from information collected on the 1998-99 Form J-200 or standardized account code structure (SACS) annual financial reports. The statewide average expenditure percentages are determined by comparing teacher and administrator salaries to total expenditures, which are defined as object of expenditure classifications 1000 through 7999.

Teacher and administrator salaries are defined in the *California School Accounting Manual* Procedure 401 as follows, listed by object of expenditure classification and type of salary:

Teacher salaries:

1100	Teachers' Salaries
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Administrator salaries:

1200	School Administrators' Salaries
1300	Supervisors' Salaries
1700	Superintendents' Salaries
1800	Certificated Administrators' Salaries
2200	Classified Administrators' Salaries

Internet Access

This Management Bulletin has been prepared by the School Fiscal Services Division of the California Department of Education (CDE) and is available on the CDE Web site

<http://www.cde.ca.gov/sfsdiv/financial/corresp.htm>

Questions or Concerns

Should you have any questions relating to the enclosed salary data for teachers, principals, and superintendents please contact Bill Fong in the Office of Financial Accountability and Information Services at (916) 327-5289. Questions about the SARC reports may be directed to Chris Hartnett in the Office of Policy and Evaluation at (916) 657-3702.

Notice

The guidance in this management bulletin is not binding on local education agencies or other entities. Except for the statutes, regulations, and court decisions that are referenced herein, this management bulletin is exemplary, and compliance with it is not mandatory. (See *Education Code* Section 33308.5)

Related links

<http://www.leginfo.ca.gov/cgi-bin/calawquery?codesection=edc&codebody=&hits=20>

Elementary Districts' Required Statewide Average Salaries and Expenditure Percentages

Required 1998-99 Elementary School Districts' Statewide Average Salaries
& Expenditure Percentages for the School Accountability Report Card

Data Category	Elementary Districts		
	Small ADA <1,000	Medium ADA 1,000 to 4,999	Large ADA ≥5,000
Beginning Teacher's Salary	\$28,828	\$30,061	\$31,702
Mid-range Teacher's Salary	\$42,218	\$47,202	\$51,497
Highest Teacher's Salary	\$49,784	\$56,964	\$61,728
School Site Principal's Salary	\$63,748	\$71,690	\$78,775
District Superintendent's Salary	\$79,557	\$95,045	\$111,824
Actual Percentage for Administrative Salaries	5.74%	5.91%	5.83%
Actual Percentage for Teacher Salaries	42.29%	45.21%	45.98%

High School Districts' Required Statewide Average Salaries and Expenditure Percentages

Data Category	High School Districts		
	Small ADA <1,000	Medium ADA 1,000 to 3,999	Large ADA ≥4,000
Beginning Teacher's Salary	\$29,347	\$29,803	\$30,652
Mid-range Teacher's Salary	\$42,574	\$46,766	\$50,676
Highest Teacher's Salary	\$53,116	\$59,792	\$60,962
School Site Principal's Salary	\$68,436	\$77,751	\$86,783
District Superintendent's Salary	\$84,804	\$96,502	\$117,085
Actual Percentage for Administrative Salaries	5.01%	5.61%	4.98%
Actual Percentage for Teacher Salaries	36.56%	39.60%	39.56%

Unified Districts' Required Statewide Average Salaries and Expenditure Percentages

Required 1998-99 Unified School Districts' Statewide Average Salaries
Expenditure Percentages for the School Accountability Report Card

Data Category	Unified Districts				
	ADA <1,500	ADA 1,500 to 4,999	ADA 5,000 to 9,999	ADA 10,000 to 19,999	ADA ≥20,000
Beginning Teacher's Salary	\$28,360	\$29,248	\$29,747	\$30,949	\$31,680
Mid-range Teacher's Salary	\$43,521	\$44,919	\$47,483	\$48,289	\$49,481
Highest Teacher's Salary	\$51,379	\$55,440	\$58,106	\$59,570	\$59,895
School Site Principal's Salary	\$62,803	\$69,810	\$73,974	\$78,775	\$78,145
District Superintendent's Salary	\$80,338	\$92,116	\$107,417	\$117,551	\$137,350
Actual Percentage for Administrative Salaries	6.21%	5.78%	5.49%	5.23%	4.84%
Actual Percentage for Teacher Salaries	39.30%	42.45%	43.85%	44.27%	43.71%

Elementary Districts' Optional 1998-99 Comparative Data			
Data Category	Elementary Districts		
	Small ADA <1,000	Medium ADA 1,000 to 4,999	Large ADA ≥5,000
Beginning Teacher's Salary			
Annual Salary	\$28,828	\$30,061	\$31,702
Annual Range	\$20,000 - 33,500	\$22,025 - 34,496	\$22,160 - 35,401
Daily Rate	\$157	\$164	\$173
Daily Range	\$109 - 183	\$120 - \$188	\$121 - \$193
Mid-Range Teacher's Salary			
Annual Salary	\$42,218	\$47,202	\$51,497
Annual Range	\$30,481 - 53,644	\$39,498 - 56,129	\$42,730 - 60,990
Daily Rate	\$231	\$257	\$281
Daily Range	\$167 - \$294	\$215 - \$305	\$233 - \$332
Highest Teacher's Salary			
Annual Salary	\$49,784	\$56,964	\$61,728
Annual Range	\$26,000 - 71,641	\$47,770 - 68,471	\$54,957 - 67,893
Daily Rate	\$272	\$310	\$336
Daily Range	\$142 - \$391	\$260 - \$373	\$300 - \$370
Principal's Salary			
Annual Salary	\$63,748	\$71,690	\$78,775
Annual Range	\$39,908 - 96,715	\$59,782 - 89,766	\$67,800 - 91,495
Daily Rate	\$305	\$341	\$374
Daily Range	\$218 - \$450	\$284 - \$423	\$327 - \$437
Superintendent's Salary			
Annual Salary	\$79,557	\$95,045	\$111,824
Annual Range	\$12,134 - 132,605	\$72,000 - 131,229	\$93,533 - 140,861
Daily Rate	\$355	\$421	\$489
Daily Range	\$53 - \$580	\$317 - \$571	\$406 - \$655
Percentage of Total Expenditures			
Administrator's			
Annual Average	5.74%	5.91%	5.83%
Annual Range	0 - 13.26%	3.65% - 8.42%	3.99% - 14.11%
Teacher's			
Annual Average	42.29%	45.21%	45.98%
Annual Range	6.71% - 52.06%	36.04% - 53.35%	27.67% - 51.67%

High School Districts' Optional 1998-99 Comparative Data			
Data Category	High School Districts		
	Small ADA <1,000	Medium ADA 1,000 to 3,999	Large ADA ≥4,000
Beginning Teacher's Salary			
Annual Salary	\$29,347	\$29,803	\$30,652
Annual Range	\$23,318 - 31,326	\$25,577 - 34,167	\$27,309 - 37,130
Daily Rate	\$160	\$163	\$167
Daily Range	\$127 - \$171	\$140 - \$187	\$149 - \$202
Mid-Range Teacher's Salary			
Annual Salary	\$42,574	\$46,766	\$50,676
Annual Range	\$37,547 - 51,942	\$40,242 - 57,847	\$41,540 - 59,852
Daily Rate	\$233	\$255	\$276
Daily Range	\$205 - \$284	\$219 - \$315	\$226 - \$326
Highest Teacher's Salary			
Annual Salary	\$53,116	\$59,792	\$60,962
Annual Range	\$41,232 - 64,604	\$48,389 - 74,811	\$53,428 - 69,300
Daily Rate	\$291	\$326	\$332
Daily Range	\$226 - \$354	\$264 - \$408	\$291 - \$377
Principal's Salary			
Annual Salary	\$68,436	\$77,751	\$86,783
Annual Range	\$55,594 - 86,048	\$56,511 - 99,887	\$68,065 - 109,091
Daily Rate	\$316	\$353	\$391
Daily Range	\$256 - \$390	\$263 - \$454	\$314 - \$505
Superintendent's Salary			
Annual Salary	\$84,804	\$96,502	\$117,085
Annual Range	\$65,350 - 107,786	\$81,947 - 116,865	\$90,436 - 138,395
Daily Rate	\$379	\$426	\$513
Daily Range	\$285 - \$473	\$353 - \$534	\$402 - \$641
Percentage of Total Expenditures			
Administrator's			
Annual Average	5.01%	5.61%	4.98%
Annual Range	2.58% - 8.66%	3.82% - 8.34%	3.61% - 6.91%
Teacher's			
Annual Average	36.56%	39.60%	39.56%
Annual Range	22.42% - 46.75%	33.78% - 45.85%	30.31% - 45.89%

Unified Districts' Optional 1998-99 Comparative Data					
Data Category	Unified Districts				
	ADA <1,500	ADA 1,500 to 4,999	ADA 5,000 to 9,999	ADA 10,000 to 19,999	ADA ≥20,000
Beginning Teacher's Salary					
Annual Salary	\$28,360	\$29,248	\$29,747	\$30,949	\$31,680
Annual Range	\$23,781 - 32,182	\$23,845-36,990	\$25,217-34,753	\$23,314-40,154	\$26,665-36,310
Daily Rate	\$155	\$160	\$162	\$169	\$173
Daily Range	\$130 - \$176	\$130 - \$202	\$138 - \$190	\$127 - \$219	\$146 - \$198
Mid-Range Teacher's Salary					
Annual Salary	\$43,521	\$44,919	\$47,483	\$48,289	\$49,481
Annual Range	\$38,614-49,987	\$36,836-53,481	\$40,094-55,332	\$40,903-58,270	\$39,073-54,989
Daily Rate	\$238	\$245	\$259	\$263	\$270
Daily Range	\$211 - \$273	\$201 - \$292	\$219 - \$302	\$223 - \$318	\$213 - \$300
Highest Teacher's Salary					
Annual Salary	\$51,379	\$55,440	\$58,106	\$59,570	\$59,895
Annual Range	\$44,545-70,030	\$46,906-67,913	\$49,994-68,782	\$52,735-70,524	\$52,370-68,281
Daily Rate	\$281	\$303	\$317	\$325	\$327
Daily Range	\$244 - \$383	\$256 - \$371	\$273 - \$375	\$288 - \$385	\$286 - \$373
Principal's Salary					
Annual Salary	\$62,803	\$69,810	\$73,974	\$78,775	\$78,145
Annual Range	\$52,512-83,140	\$55,899-81,899	\$58,461-91,805	\$67,977-90,042	\$51,767-86,235
Daily Rate	\$295	\$329	\$350	\$367	\$363
Daily Range	\$241 - \$375	\$269 - \$385	\$260 - \$427	\$317 - \$425	\$231 - \$406
Superintendent's Salary					
Annual Salary	\$80,338	\$92,116	\$107,417	\$117,551	\$137,350
Annual Range	\$60,000-100,920	\$76,450-115,000	\$86,670-161,000	\$99,320-140,000	\$103,679-199,800
Daily Rate	\$355	\$407	\$473	\$519	\$602
Daily Range	\$261 - \$455	\$337 - \$509	\$378 - \$719	\$443 - \$619	\$469 - \$896
Percentage of Total Expenditures					
Administrator's					
Annual Average	6.21%	5.78%	5.49%	5.23%	4.84%
Annual Range	2.57% - 11.44%	2.77% - 7.70%	3.94% - 7.16%	3.88% - 7.66%	3.66% - 6.39%
Teacher's					
Annual Average	39.30%	42.45%	43.85%	44.27%	43.71%
Annual Range	19.54% - 48.52%	16.58% - 50.76%	31.96% - 50.67%	38.30% - 51.57%	34.58% - 50.13%